Preserve
B C
14.9.59

App. F. IX-4

(1934-3-)

1936.
(Lb)

File No. 108-34

Previous References
Rpl 168-17 SR 1
Lb 169-32 88 1-4

Serial Nos. 1-8, 12-17

Letter References.

L.B. 92-37-84 1, 2
Rpl 63-40 (10 & 11)
G.F. 53-43. (1-5)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-8, 12-17

Part B for August. 36

SUBJECT.

Appointment of an Accountant for the audit of the Khadi Centres opened by the Local bodies and the Municipal High Schools.

To the Presidents of Dists 18 of Kolar, Kadur & Chitaldrug Dists
Mysore Dt, Dt of Kolar, Mysore, Hassan, Bangalore Dists
Dists Bellary & Belgaum Secretariat, Dwelling of Dt. Collectors &c

WD 0418—GPB—22,500—29-8-36.

Ref No L 1700-10 & 29-8-36. ~~to the~~
Passed orders in regard to the Staff for the audit & accounts of the Dt Bd Khadi Centres & Municipal High Schools

28/11/36

5196
L

General and Revenue Secretariat. | LB File No. 108 of 1936 | [App. F. III-2

1 Letter No 563/LAD dated 23/5/35 from the Comptroller & Audit requesting sanction to the appointment of an Accountant for the audit of the Khadi Centres opened by the local bodies and the municipal High Schools. the Cost being met in equal proportions by the Dt. Boards and the municipalities Concerned if so be Consent.

L-B. 169-31-3 Flag F.

1 The previous file refd to in the Orly is placed below for perusal. The Comptroller states that an auditor with a knowledge of the audit of commercial accounts is required to audit the accounts of the Khadi centres. and that the municipal High Schools also come under the scope of the audit and that it is therefore necessary to appoint an accountant for auditing the accounts of these institutions. Subd for orders

11/6/35

2 Please ascertain & note if there is no order at present relating to the audit of the accounts of Municipal High Schools.

17/6

3 It is ascertained from the Comptroller's office that the expenditure relating to the municipal high schools is borne by the municipalities Concerned and therefore are included in the municipal accounts which are subject

NOTE—Contn. Sheet.

General and Revenue Secretariat.

S.1/4/35 L 633

Fife No. 8 of 1934

[App. F. III-2

a) The President DBB requests that an immediate reply may be sent, as the matter has to be placed before the next meeting of the Board to be held on 20/8/35.

b) Submitted for orders.

814 7/8/35

(1) The Comptroller may be requested unofficially to furnish the information required by the President before the 15th instant. The Secretary DBB President has also asked for this information.

Dev Dev 7/8

8.8. Am

Liv no 29-35 8-8-35

(2) Forwarded with compliments unofficially to the Comptroller to get for favour of compliance the information asked for by the President.

By order
Asuvaraja Rao
for Secretary to Govt, Devl Dept

163/S&L 9 AUG 1935 L.A.D. BANGALORE

U.O.No.68/LAD dated 12-8-35

Returned with compliments.

U.O. 11/L.A.D. 12.8.35

(4) In this office letter No.563/LAD dated 23-5-35 to Government, sanction has been applied for to the appointment of an Accountant to audit the accounts of 3 khadi centres and 6 Municipal High schools, the cost being met by the District Boards and the Municipalities in equal proportions. The charges on account of the pay and Travelling Allowance of the Accountant for one year for the audit of the accounts of all these institutions (Khadi centres and High Schools)

U.O. 119/S&L 13/8/35

NOTE—Contn. Sheet.

633 / XII 2

H 408

(19) I agree with the remarks offered by the Hg Chairman within my experience, I find that after retrenchment of the Some Lands in the Comptroller's Office, it is practically impossible to add to outside audit work in any direction without seriously affecting the Efficiency of existing audits. An extra hand is absolutely necessary. And 21.8.35

BR 18/8/35.

(20) Sure the Dist Board Presidents are anxious to have pronounced on the question is likely to be taken up soon. If otherwise this question can wait till then

SECRETARIAT
23 AUG 1935
No. I-H-26

Sec'y Rev 1/10/35

for 29/8/35

Secretariat 23.8.35

(21) for 26/8

for 26/8

3. Letter to HC 2/35-36 dated 29.7.35 from the President, Dt Board, Kolar expressing the necessity of the audit but desiring to let know the pay etc of the staff.

4. Letter to L Dis 429/35-36 dated 14.8.35 from the Dir of P.I. stating that the work of audit is being done by the Hqrs so far as High Schools are concerned & that the Govt may agree to the proposal anyway.

Sec to H.C. 1.10.35

NOTE—Contn. Sheet.

In view of the orders of the Dy Secy in para 20 above and appt of the II member in para (21), the question may be over for the present

HS 5.9.35. for

(22) Minutes put up after the Dy Secy's return

for 7/9

Appt of an accttt for the audit of the accounts of the Khadi Centres and ml High Schools

General and Revenue Secretariat

File No. 2B 108 of 1934 9591/147

[App. F. III—2

Serial No.	
	30) Draft Subtt for kind appl (The Dt Bd Chitaldrug have already agreed to bear their quota of the cost (Vide P.W.D). In regard to the ml High Schools no draft could be put up since the addresses of the 6 mcltis referred to in the Comptroller's letter are not known. It may be stated that the Dr. of P.I who was consulted in the matter has opined that the proposal may be accepted if the respective mcltis agree to bear their quota of the cost)
	les 15-10-35 31) A draft to the DBO. may also be put up requesting him to consult the Mcltis in question about their willingness to meet their proportionate cost.
	32) Draft subtt for kind appl 26/10
	les 29-10-35 33) Issue both the drafts
7	Letter No 23201 dated 5-11-35 to the Pdt Dr Bd Chitaldrug Dt (thro' the DC) informing that the cost to be borne on this

NOTE—Contn Sheet.

WD 03594—GPB—30,000—18-7-35

TYPING SECTION 31. OCT. 1935

Audit of the accounts of the Dt Bd Khadi Centres and the ML High Schools 2840/L √3165/L

General and Revenue Secretariat — L-B File No. 108 of 1934 — [App. F. III—2

Serial No.	
13.	From,
	The President, Dt Bd, Kolar
	No H.C. 2/35-36 dated 1-1-36.
	Forwards a copy of the resolution of the Bd that the cost may be met equally by the Dt. Bd., the Khadi Centre and the Govt as in the case of establishment charges.
	36) If appd, replies from the D.P.I. & the Pdt Dt Bd Kadur will be awaited.
	37) Remarks have since been rec'd to these offices.
	From, 38) 17/1
	The President, Dt Bd, Chitaldrug
	No C4-C 38/35-36 dated 10-3-36
	Requests sanction to the resolution of the Bd to have the accounts audited by a private auditor instead of by The Comptroller's Staff since it is more expedient and financially cheaper.
	39) The Bd have gone back on their own resolution dated 23-8-35. The present proposal to have their accounts audited by a private agency may not be conducive for the accounts point of view & the Comptroller has perhaps to be consulted as also the Pl Secy.

P.T.O.

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

Audit of the accounts of the D.B.
Khadi Centres & ml High Schools

General and Revenue Secretariat — L.B. File No. 108 of 193 6 — 4382 — [App. F. III—2

Serial No.	
	From,
	The Director of Public Instruction
	No A3-2200-193/35-36 dated 26.3.36
	States that the ml chs of Chintamani, Bowringpet, Malavalli and Holenarasipur plead financial inability to accept the proposal and that the ml chs of Doddballapur & Sagar have not yet replied, which on receipt will be communicated.
	45) Further communication, if any, will be awaited
	46) Yes
	From,
16	The Dr of Public Instruction
	States that the ml chs of Doddballapur and Sagar plead inability to accept the proposal.
	47) The proposal is to appoint an Accountant to audit the accounts of the 3 Khadi Centres (in Kolar, Kadur & Chitaldrug Dts) and the 6 ml High Schools (Chintamani, Bowringpet, Malavalli, Holenarasipur, Doddballapur and Sagar), the charges being borne in equal proportions by the 3 Dr Bds & 6 ml Schs — the proportionate cost to be borne by each Board to

Sec A W/ 1-4-36

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

Serial No.

No. 4/SPL dated 1-7-36

U.O.No.719/LAD., dated 29th June 1936.

53) Returned with compliments.

54) In my letter No.563/LAD. dated 22-5-1935 it was proposed that the entire cost of the appointment of an accountant employed for auditing the accounts of the 3 Khadi Centres and 6 Municipal High Schools may be borne in equal proportion by the respective local bodies as in the then prevalent financial conditions it was considered that it might not have been possible for Government to bear any additional cost. In the light of the replies which have been received from the local bodies on the subject and with a view to keep down the cost of audit of these institutions the following revised proposals are suggested for consideration of Government.

55) Instead of of an annual audit, an audit of the accounts of these institutions may be conducted once in two years as the total volume of revenue and expenditure involved in each case is not large. In fact the accounts of Government High Schools are at present being audited once in two years as per G.O.No.Fl. 7071-8/G.F.100-27-2 dated 22-2-1928. The total period required for the audit on this basis will be about 6 months A properly trained accountant will be deputed for the work once in two years for a period of 6 months appointing a temporary accountant in his place for his duties in the central office. The average cost of his salary including the T.A. for the said period of 6 months will amount to Rs.750/- which will be

1/7/36

1/7/36

4873

Serial No.

58) I have to add that several ~~case~~ institutions have been of late added to the Check by Audit branch local audit ~~tract~~ of this office without any corresponding extra staff being sanctioned or allowed and the work has inevitably gone into arrears. Extra help is therefore absolutely essential for the audit of the institutions under reference.

A. St. L. Lowrie
Comptroller.

KR)

59) The question is awaiting solution for the last one yr and two months; and if the opinions of the Local bodies are to be sought for, it may mean another year. Moreover, the modified proposals of the Comptroller afford cheap audit and it is therefore for consideration if the modified proposals of the Comptroller may be accepted without calling for the opinions of the Local bodies. If appd, a draft G.O. will be put up.

This may be considered after the Financial opinion & Audit Rules is obtained
6/7/36

60) The Financial Secy may perhaps be consulted on the suggestion made at para 58 supra viz that Govt may meet a moiety of the cost (viz 375 every for two yrs)

A

A - This may be done in the first instance.
6/7/36

2.7.36

Fin. Secy)

NOTE—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

FINANCIAL SECRETARIAT U.O.No. Fi. 88 8. JUL. 1936 MADRAS

F. Secy with Comp

MW. 8.7.36
8/7/36

5186

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES.

File No.

FILE HEADING.

FROM

No. Dated Received

Diary No. Enclos. Spare copies Serial No.

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS.

To The Pdts of Dt Bds of Kolar, Kadur & Chitaldrug Dts (Thro' the respective Deps)
The D. Cs of Kolar, Mysore, Hassan, B'lore & Shimoga Dts
The D. P. I
The Dr of I & C
The Comptroller to Govt thro' the Rly Secy

G.O. No. L1700-10 LB 108-34-17 dated 29.8.36

Directs that the Rural Centre Schools be brought under local audit & that an account for the Comptroller's office be depicted for the purpose for six months each in two yrs, the charge being met equally by the Govt & the local bodies concerned

NOTES—First Sheet

BB 28.9.36

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 563/LAD/Enclosure Bangalore, dated 23rd May 1935.

From

A. N. RAGHAVACHAR, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

H. V. Ramaswami Esq., M.A., B.L.,
Secretary to the Government of Mysore,
General Department, Bangalore.

Sir,

I have the honor to forward herewith a copy of letter No.C.1-282/32-33 of 15th April 1935 from the President, District Board, Chitaldrug, in the matter of taking up the audit of the Khadi centre at Hiriyanangala regularly and to state that an audit was undertaken in June 1933 under special orders with a view to examine the system of account kept and to suggest improvements, if any. This is not one of the institutions subject to local audit every year and this is not the only khadi centre, the accounts of which will call for a regular audit if these are all subjected to local audit. There is one centre at Ajjampur and another has been opened in Goribidnur Taluk in Kolar District. Others may also spring up. The accounts of these institutions are to be maintained on commercial lines and an auditor with a knowledge of this kind of audit is needed for their audit. Besides these Khadi centres, there are six Municipal High Schools started under the aegis of Municipalities, the accounts of which are also subjected to audit, thus gradually increasing the number of institutions subject to audit It is becoming increasingly difficult to arrange for this audit with the existing strength of local audit staff without sacrificing efficiency or limiting the scope of audit. As foreseen by my predecessor in the last para of this office letter No.204 LAD dated

Flag T.

21st March 1933 to Government, I consider it is necessary to entertain a separate auditor for conducting these audits regularly. But under present financial exigencies, additional cost to Government is not to be charged and I would suggest that the cost of this new appointment be met in full in equal proportions by the District Boards or Municipalities concerned. I request that sanction of Government may be kindly obtained to the appointment of an Accountant for the audit of the accounts of these Khadi Centres as well as the six Municipal High Schools.

The President, District Board, Chitaldrug has been informed that the matter has been referred to Government and a further communication will be sent to him after receipt of Government orders.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller

24/5.

CV

Letter No.C 1282/32-33 dated 15-4-35 from the President, District Board, Chitaldrug, to the Comptroller, Government of Mysore, Bangalore.

=====

I have returned the audit notes of Iymangala Khadi centre ending with Dec. 32 with answers and I have taken action on all the defects pointed out therein. The Account of the centre are not subsequently audited and it is necessary that they should be audited immediately. I therefore request you to kindly arrange to send a Commercial auditor to have the accounts audited upto the end of December 1934. Favour of an early compliance is requested.

" Copy "

BAR 24/5.

S. Narayana Rao
Superintendent, L.A.D.
Comptroller's office.

Appendix F.G—1]

SUBJECT .....

.....

.....

Section LB

File No. 108-34

Serial No. 2

Diary No. of letter replied to L.5.196

No. L660-3 Cue/each

To

The Director of Public Instruction
in Mysore

General and Revenue Secretariat

( )

the *193*

The Presidents/ORSD Kolar
Kadur, & Chikballapur
(Thro the Dy Commrs of Districts)

Date of issue 25-7-35

Sir

Signed by Asst ASR

I am directed to forward herewith copy of letter no 563 L.A-D dated 23.5.35 from the Comptroller to the Govt of Mysore requesting sanction to the appointment of an Accountant for the Audit of Khadi Centres opened by the Local Bodies and the municipal High Schools the cost being met in equal

List of enclosures .....

Copied by .....

Examined by .....

8.7.9

WD 01956—GPB—22,500—12-6-34

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L660-3 Rev/ For 108-34-2

Dated, Bangalore, 23rd July 1935. 1992 25

From

The Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.

To

The President,
District Board, Kolar, Kadur / Chitaldrug Districts.
(Through the Deputy Commissioners)

Sir,

I am directed to forward herewith copy of letter No.863/I.AD dated 23rd May 1935 from the Comptroller to the Government of Mysore, requesting sanction to the appointment of an Accountant for the Audit of Khadi Centres opened by the Local Bodies and the Municipal High Schools the cost being met in equal proportions by the District Boards and the Municipalities concerned and to request you to furnish your opinion on the proposals made by the Comptroller.

I have the honour to be,

Sir,

Your most obedient servant,

Ajeeva Rao

for Secretary to Government,
Development Department.

Ag a/6.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L660-3 Rev 1
Rev 108-34-2

Dated, Bangalore, 23rd July 1935.
25

From

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

To

The Director of Public Instruction in Mysore,

Bangalore.

Sir,

I am directed to forward herewith copy of letter No.563/LAD dated 23rd May 1935 from the Comptroller to the Government of Mysore, requesting sanction to the appointment of an Accountant for the Audit of Khadi Centres opened by the Local Bodies and the Municipal High Schools the cost being met in equal proportions by the District Boards and the Municipalities concerned and to request you to furnish your opinion on the proposals made by the Comptroller.

I have the honour to be,

Sir,

Your most obedient servant.

Aswathappa

for Secretary to Government,
Development Department.

Aga/6.

In all future correspondence please quote
No. 108-34
ENCLS. 35-36

633/2 ~~633/2~~

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
Chitaldrug, dated 1st Aug. *193* 5

REV. SECT. 7 AUG. 1935 L8 U BRANCH

FROM

G. CHANNAPPA, ESQ., B.A., LL.B.,
PRESIDENT, DISTRICT BOARD,
CHITALDRUG DISTRICT.

108 — L8 U

To

M. Venkatanaranappa, Esq., B.A.,
~~CHIEF~~ SECRETARY TO THE GOVT. OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
(Development Department.), BANGALORE.

(Through the Deputy Commissioner, Chitaldrug District.)

DEPUTY COMMISSIONER'S OFFICE CHITALDRUG AUG 3 1935 No. 1039

5196

Adverting to your letter No. L. 660-3/L.B. 108-34-2 dated 23rd/24th July 1934, forwarding a copy of the letter addressed to Government by the Comptroller, regarding sanction to the appointment of an Accountant for the audit of Khadi Centres opened by the Local Bodies and the Municipal High Schools in the State, I have the honour to request to be informed early of the average quota that may have to be borne by this District Board towards the establishment.

The favour of an immediate reply is solicited so that the matter may be placed before the next meeting of the District Board to be held on the 20th instant.

I have the honour to be,

Sir,

Your most obedient servant.

President,
District Board, Chitaldrug.

Pdn/- C/P.B.7/35-36

Forwarded with Compliments

Deputy Commissioner
Chitaldroog District

L.B 108-34-3

No. 1462/35-36

Encs.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
KOLAR DISTRICT.

Dated, Kolar, the 29th July 1935

641

From

K. CHENGALARAYA REDDY, Esqr., B.A., B.L.,
President, District Board, Kolar.

To

M. VENKATANARANAPPA, Esquire, B.A.,
Secretary to the Government of Mysore,
Development Department, BANGALORE.

Thro'

(THE DEPUTY COMMISSIONER, KOLAR DISTRICT.)

EVENING TAPPAL OFFICE FOR THE DEPUTY COMMISSIONER 30 JUL 1935 KOLAR.

Sir,

With reference to your letter No.L.660-3 L.B.108-34-2 dated23rd/25th July 1935 calling for my opinion on the proposals made by the Comptroller with regard to sanction of the appointment of an Accountant for the Audit of Khadi Centres opened by Local Bodies and the Municipal High Schools the cost being met in equal proportions by the District Boards and the Municipalities concerned, I have the honour to state that the audit of the accounts of Khadi Centres is no doubt very -- essential and arrangements should be made for the same. But as regards the appointment of a separate Accountant and the bearing of the -- proportionate cost by the District Boards etc., expression of opinion will be possible only after detailed proposals as regards the pay of the Accountant etc., and the exact proportions which the respective District Boards and the Municipalities will be called upon to bear are kindly furnished.

I have the honour to be,
Sir,
Your most obedient servant,

K Chengalaraya Reddy

President,
District Board, Kolar.

LB 4/35-36

Forwarded with Compliments,

Deputy Commissioner
Kolar District

L89
16/8/35

Edn. New 92]

LB 108-34-4

Postal Address:—POST BOX No. 6.
Tel. Address:—EDUCATION, Bangalore.

641 / 792 / 2

Department of Public Instruction.

Government of Mysore.

No. L.Dis. 429/35-36.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE,

ENCL.

Bangalore, dated 13th August *193* 5.

16 AUG. 1935

FROM

N. S. SUBBA RAO, ESQ., M.A., BAR.-AT-LAW,
Director of Public Instruction in Mysore,
Bangalore.

GEN. & REV. SECTION
17 AUG. 1935
BANGALORE

To

M. VENKATANARANAPPA, ESQ., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Departments,
BANGALORE.

SIR,

SUBJECT:- Proposal for the appointment of an Accountant for the audit of Khadi Centres.

With reference to your letter No. L. 660-3/L.B. 108-34-2 dated 23rd/25th July 1935 forwarding a copy of letter from the Comptroller requesting sanction to the appointment of an Accountant for the audit of Khadi Centres opened by the Local bodies and the Municipal High Schools, the cost being met in equal proportions by the District Boards and the Municipalities concerned and requesting for my opinion on the proposals, I have the honour to state that under the rules for the management of Municipal High Schools sanctioned by Government in their Order No. L. 3530-47/Ml. 47-34-25 dated 16th November 1934 the Municipal High Schools have to be financed by the Municipality of the locality with or without the assistance of the District Board of the District and the Government. The primary responsibility for finding funds for any excess expenditure pertaining to those schools rests also with the Municipality as per those rules. There will, therefore, be no objection to the proposal of the Comptroller being accepted if the entire cost devolving on the entertainment of an Accountant for the audit of accounts of those schools is accepted to be borne entirely and proportionately by the

P.T.O.

L8g
27/8/35

959

No. L.B. K. 10/35-36. 5196

OFFICE OF THE PRESIDENT,
Kadur District Board.

Dated. Chikmagalur 23rd August 1935

LB 108-34—5

From

Bagamane Deva Gowda, Esquire,
President, Kadur District Board,
Chikmagalur.

GEN. & REV. SECTT.
28 AUG. 1935

To

M. Venkatanaranappa, Esquire., B.A.,
Development & ~~General~~ Secretary to Government of Mysore,
BANGALORE.

L. S. G. BRANCH.

COMMISSIONER'S OFFICE
26 AUG. 1935

Through

The Deputy Commissioner,
Kadur District, Chikmagalur.

Sir,

With reference to your letter No. L.660-3/L.B. 108-34-2 dated 25th July 1935 forwarding a copy of letter No. 563/L.A.D. dated 23rd May 1935 from the Comptroller to the Government of Mysore in regard to the appointment of an Accountant for the audit of Khadi Centres, I have the honour to request you to be so good as to intimate to me the probable cost that this Board may have to share for the purpose. As this information is required for consideration of the Subject by the Board for furnishing the views in the matter, I request the favour of an early reply in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

B Deva Gowda

~~President~~,

Kadur District Board.

52-8113/35-36. Forwarded with compliments.

M. Venkatesaiyengar

Deputy Commissioner
Kadur District

LB108-34-6 1411

In all future correspondence please quote No. 4.C-38/35-36
ENCLS. One Resln Copy

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
Chitaldrug, dated 10th Sept. 1935.

LB108-34
27/9 CS

DISTRICT GOVERNMENT'S OFFICE
CHITALDRUG.
SEP 18 1935
No. 2263

FROM CHANNAPPA, ESQ., B.A., LL.B.,
PRESIDENT, DISTRICT BOARD,
CHITALDRUG DISTRICT.

To

M. Venkatanaranappa, Esqr., B.A.,
~~GENERAL~~ SECRETARY TO THE GOVT. OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
Development Department, BANGALORE.

(Through the Deputy Commissioner, Chitaldrug District.)

REV. SECT. 1 OCT. 1935

Sir,

In continuation of my letter No.4.C-38/35-36, dated 2nd Aug. 1935, regarding payment of the District Board's quota towards the pay of the accountant to be appointed to audit the accounts of the Aiymangala Khadi centre &c., I have the honour to forward herewith a copy of the resolution of the District Board passed at their meeting held on 23rd Aug. 1935, agreeing to bear their quota of the cost of the proposed establishment. I request the favour of intimating to me in the meanwhile the actual charges that may have to the be met by this

Board

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L.321/LB 108-34-7

Dated, Bangalore, 1st November 1935.

From

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

To

The President,

District Board, Chitaldrug District.

Sir, (Through the Deputy Commissioner, Chitaldrug District)-

With reference to your letter No.H.C.38/35-36, dated 10th September 1935 requesting to be informed of the average quota that will have to be borne by the District Board if an accountant is appointed for the audit of Khadi Centres opened by local bodies and the Municipal High Schools in the State, etc., I am directed to state that the charges on account of the pay and travelling allowance of the accountant for the audit of the accounts of all these installations (3 Khadi Centres and 6 Municipal High Schools) will come upto Rs.1500/- per annum and that the proportionate cost to be borne by each of the 3 District Boards and 6 Municipalities will be roughly Rs.170/- per annum.

I am to request you to expedite your views in the matter as requested in this office No.L.660-3/L.B. 108-34-2 dated 25th July 1935.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. M. Venkatanaranappa

Secretary to Government,
Development Department.

Aga/4.

(P.T.O.)

Appendix F G—1]

SUBJECT .....

.....

.....

4

Section LB
File No. 108-34
Serial No. 7

Diary No. of letter replied to .....

No.

To

The President
Dt Bd, Chittaldrug Dt
(thro' the Dy Chittaldrug)

General and Revenue Secretariat

( )

the *193*

Sir,

Date of issue .....

With refce to your letter
No HC-38/35-36 dated 10.9.35
requesting to be informed of
the average quota that will
have to be borne by the
Dt Bd if an accountant is
appointed for the audit of
Khadi Centres opened by local
bodies and the Mdl High
Schools in the State etc, I
am directed to state that
the charges on account of

Signed by .....

List of enclosures .....

Copied by .....

Examined by.....

WD 01956—GPB—23,500—12-6-34

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L. 3204/LB 108-34-8

Dated, Bangalore, 2nd November 1935.

From

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

To

The Director of Public Instruction in Mysore,
Bangalore.

Sir,

With reference to your letter No.L.Dis.429/35-36, dated 16th August 1935 regarding the proposal for the appointment of an accountant for the audit of Khadi Centres opened by Local Bodies and the Municipal High Schools in the State, I am directed to state that the charges on account of the pay and travelling allowance of the accountant for one year for the audit of the accounts of all these institutions (3 Khadi Centres and 6 Municipal High Schools) will come up to Rs.1500/- per annum and that the proportionate cost to be borne by each of the 3 District Boards and 6 Municipalities will be roughly Rs.170/- per annum.

I am to request you to kindly consult the Municipalities in question about their willingness to meet their proportionate cost and forward their views to Government.

I have the honour to be,
Sir,
Your most obedient servant,

Aswathanarayana Rao
for Secretary to Government,
Development Department.

Aga/2.

Appendix F G—1]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193*

Date of issue .....

Signed by .....

List of enclosures .....

Copied by .....

Examined by.....

Section LB

File No. 108-34

Serial No. 8

No.

To. The Dr of Public Instruction
in Mysore
Bangalore

Sir,

With refce to your letter
No. L Dis 429/35-36 dated 16.8.35
re: the proposal for the
appointment of an Accountant
for the audit of Khadi Centres
opened by local bodies and
the Aid High Schools in the
State, I am directed to
state that that the charges
on account of the pay and T.A
for one year
of the accountant for the
audit of the accounts of all

WD 01956—GPB—22,500—12-6-34

In all future correspondence please quote
No. C4-38/35-36
ENCLS.

LB108-34-12

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
Chitaldrug, dated 9th Decr. 1935

To 2840/L

CHITALDRUG
DEC 12 1935
4366

FROM

G. CHANNAPPA, ESQ., B.A., LL.B.,
PRESIDENT, DISTRICT BOARD,
CHITALDRUG DISTRICT.

To

M. Venkataharanappa, Esqr., B.A.,

~~GENERAL~~ SECRETARY TO THE GOVT. OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
Development Department, BANGALORE.

(Through the Deputy Commissioner, Chitaldrug District.)

Sir

Adverting to your letter No.L.3201/L.B.108-34-7, dated 1st/5th Nov. 1935, calling for the views of the Board in regard to the payment of average cost of about Rs.170/- towards the pay and allowances of the accountant proposed to be appointed to audit amongst others the accounts of the Aiymangala Khadi Centre, I have the honour to forward herewith a copy of the resolution of the District Board passed at their meeting held on 9th Nov. 1935 agreeing to meet the average quota of contribution of about Rs.170/- per annum. I request that you will kindly obtain sanction

of

Proceedings of the Second Meeting of the District Board and Local Education Authority, Chitaldrug, held on 9th November 1935.

Present.- G.Channappa, Esqr., B.A., LL.B.,
President, District Board, & Local Education Authority
Chitaldrug.

Members.

Present. 30 Absent.- 2

x xx x

Subject No.60. Letter No.I.3201/L.B.108-34-7, dated 5th Nov. 1935, from the Development Secretary to Government inviting the views of the Board if they are agreeable to bear the average quota of contribution amounting to Rs.170/- per annum towards pay and travelling charges of the accountant proposed to be appointed for the audit of the Khadi centre and other institutions run by the local bodies.

Resolution.- The Board are agreeable to meet the average quota of contribution of Rs.170/- per annum.

x xx x

"Extract"

Sd. G.Channappa,
President.

President

LB 108-34-12.

No. H.C.2/35-36

Encs. 1

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
KOLAR DISTRICT.

Dated, Kolar, the 1st January 1936

GEN. 3165/L
10 JAN. 1936
L. G. B. BRANCH.

From

K. CHENGALARAYA REDDY, ESQR., B.A., B.L.,
President, District Board, Kolar.

To

A5 mos

LB 108-34-7

Secretary to the Government of Mysore,
DEVELOPMENT Department, BANGALORE.

EVENING TAPPAL
OFFICE OF THE DEPUTY COMMISSIONER
- 2. JAN 1936
Gl. No.
KOLAR DISTRICT.

Thro'

(THE DEPUTY COMMISSIONER, KOLAR DISTRICT.)

1610 Sir,

With reference to your memo No.L.3202-3 dated 1/5th November 1935 calling for the opinion of the Board in the matter of meeting the probable cost viz Rs 170/- per annum if an Accountant is appointed for the audit of 3 Khadi centres opened by Local Bodies and 6 Municipal High Schools in the state, I have the honour to forward for the kind information of Government a copy of District Board Resolution No.37 dated 21st December 1935 in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

President,
District Board, Kolar.
(Absent from station)

LB 4
35-36

Forwarded with Compliments.

Deputy Commissioner,
Kolar District

DEVELOPMENT SECRETARY.
TO GOVERNMENT OF MYSORE.

PROCEEDINGS OF THE KOLAR DISTRICT BOARD MEETING

HELD ON THE 21st December.....1935

XX XX XX

No 37. Letter No.L.3202-3 dated 1-5/11/35 from the Secretary to Government, Development Deptt. Bangalore, requesting to obtain and send the opinion of the District Board in the matter of meeting the probable cost Viz. Rs 170/- per annum if an accountant is appointed for the audit of 3 Khadi centres opened by Local Bodies and 6 Municipal ~~xxxxxx~~ High Schools in the State.

RESOLUTION

The cost of Rs 170/- for the purposes of audit may be borne by the Khadi Centre, the District Board and the Government sharing the expenditure equally as in the case of establishment charges.

XX XX XX

"EXTRACT"

PRESIDENT,
District Board, Kolar.

LB 108-34—14

In all future correspondence please quote
No. C.38/35-36
ENCLS. one

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
Chitaldrug, dated 9th March *1936*

To

CHITALDRUG.
MAR 12 1936
6503 61

FROM

G. CHANNAPPA, ESQ., B.A., LL.B.,
PRESIDENT, DISTRICT BOARD,
CHITALDRUG DISTRICT.

To

M. Venkatanaranappa, Esqr., B.A.,
~~GENERAL~~ SECRETARY TO THE GOVT. OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
Development Department, BANGALORE.

(Through the Deputy Commissioner, Chitaldrug District.)

Sir,

In continuation of this office letter No.C.38/35-36, dated 10th Decr. 1935, agreeing to pay Rs.170/- towards the pay and allowances of the accountant proposed to be appointed to audit the accounts of Iymangala Khadi centre along with other institutions and Municipal High schools, I have the honor to state as follows:-

The matter came up before the Board at its meeting held on 8th Feb. 1936 and it was decided that the accounts up to end of December 1935 may be got audited by a certified private auditor and a total cost of Rs.100/- towards this may be incurred and this may be met by re-appropriation. The accounts of this centre are not audited from the year ending 31st Decr. 1932 and it is essential that these should be got audited immediately. The proposal of the Comptroller to appoint an auditor for various institutions may take a very long time in as much as many other District Boards, Municipalites and other institutions are to be consulted and their approval ~~got~~ is to be obtained before the scheme can be sanctioned. All this will take a very long time and the audit of the accounts of this centre is already long delayed and I am afraid that further delay in the matter is not likely to be in the interest of the centre. Besides the sum proposed by the Comptroller i.e. Rs.170/- every year is certainly a big sum and if the accounts are got audited by the recognised

PROCEEDINGS OF THE THIRD MEETING OF THE DISTRICT BOARD AND LOCAL EDUCATION AUTHORITY, CHITALDRUG, held on 8th February 1936 at Babbur.

Present.- G.Channappa, Esqr.,B.A., LL.B.,
President, District Board & Local Education Authority,
C h i t a l d r u g.

Members.

Present. 27. Absent.- 5.

XX XX XX

Subject.- 11. Proposal to have the accounts of the Khadi centre audited by the private Auditors.

Resolution.- Instead of getting the accounts audited by the Comptroller's staff as proposed before hand, it may be got done by certified private auditors as the cost will very much less. The accounts up to end of December 1935, may be got audited immediately and a provision of Rs.100/- be made to meeting charges in this behalf.

XX XX XX

SD: G.CHANNAPPA,
President.

"EXTRACT"

President.

LB108-34-16

L.BK. 10/35.
Enc.One.

OFFICE OF THE PRESIDENT.
Kadur District Board.

Dated, Chikmagalur 11th March 193 6

From.

Bagamane Deva Gowda, Esquire,
President, Kadur District Board,
Chikmagalur.

To

M. Venkatanaranappa, Esquire., B.A.,
Development ~~General~~ Secretary to Government of Mysore,
BANGALORE.

Through

The Deputy Commissioner,
Kadur District, Chikmagalur.

Sir,

With reference to your letter No.L.660-3/L.B. 108-34-2 dated 23rd/25th July 1935 and in continuation of this office letter No.L.B.K.10/35 dated 9-12-1935 in regard to the appointment of an Accountant for the audit of Khadi Centres and Municipal High schools in the State, I have the honour to state that the subject was placed for the consideration of the District Board at their meeting held on the 28th and 29th February 1936 when it was resolved that the present financial circumstances of the Board do not permit of any expenditure in this direction and that the Government be requested to arrange for the audit of the Ajjampur Khadi Centre along with the District Board accounts.

In enclosing herewith a copy of the resolution of the District Board I request you to kindly obtain sanction of Government for the resolution of the Board and arrange for the audit of the Khadi Centre Ajjampur along with the next District Board audit as the accounts of the Centre have not been audited for a long time.

I have the honour to be,
Sir,
Your most obedient servant,

President,
Kadur District Board.

Forwarded with compliments.

Deputy Commissioner,
Kadur District.

Extract from the Meeting Proceedings of the Kadur District Board convened on the 28th and 29th February 1936.

=======

Subject No. 15(a)

Letter No.L. 660-3/L.B. 108-34-2 dated 23/25th July 1935 from the Secretary to Government Development Department, inviting the opinion of the Board in regard to the appointment of an Accountant for the audit of accounts of Khadi Centres and Municipal High Schools opened by local bodies.

(b) Copy of letter No.L.3200/L.B.108-34-7 dated 1/5th November 1935 from the same Officer intimating that the establishment charges payable by each local body would come to Rs.170/- per annum roughly and calling for the views of the District Board.

=====

Resolution:- The present financial circumstances of the Board do not permit of any expenditure in this direction and the Government be requested to arrange for the audit of the Centre along with the District Board accounts.

Sd. Bagamane Deva Gowda,

President,

Kadur District Board.

"COPY"

President,

Kadur District Board.

Appendix F G—1]

SUBJECT.....

.....

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Section

File No.

Serial No.

Diary No. of letter replied to.....

No.

To

The Dr. of P. I in Mysore

General and Revenue Secretariat

( )

the *193*

Sir,

I am directed to invite ~~the correspondence ending with~~ your reference to ~~this~~ this office letter no L 3204/LB·108-34-8 dated 5·11-35 re. the appointment of an accountant for the audit of the accounts of the Khadi Centres of Local Bodies and the Municipal High Schools in the State and to request you to kindly expedite ~~the submission of~~ your views ~~in the matter.~~ respecting

Date of issue.....

Signed by .....

List of enclosures.....

Copied by .....

Examined by.....

I have the

Dy Secy to Govt

26/3

by Dy Secy

WD 03601—GPB—30,000—23-9-35

LB 108-34-

Edn. New 92]

Postal Address:—POST BOX No. 6.
Tel. Address:—EDUCATION, Bangalore.

Department of Public Instruction.

Government of Mysore.

No. A 3 - 2200-193 of 35-36.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE,

ENCL.

Bangalore, dated 23rd March *193* 6

FROM

N. S. SUBBA RAO, ESQ., M.A., BAR.-AT-LAW,
Director of Public Instruction in Mysore,
Bangalore.

To

M. Venkatesa Iyengar, Esq., M.A.,
General Secretary to the Govt. of
His Highness the Maharaja of Mysore,
Bangalore.

SIR,

Subject:- Appointment of an Accountant for the Audit of the Accounts of Municipal High Schools.

With reference to your letter No. L. 3204/E.B. 108-34-8 dated 2nd/5th November 1935 requesting me to consult the Municipalities concerned about their willingness to meet the cost required for appointing an Accountant for the audit of the accounts of the Municipal High Schools in the State and subsequent reminders of 6th January 1936 and 5th March 1936, I have the honor to state that the Presidents of Municipal Councils of Chintamani, Bowringpet, Malavalli and Holenarasipur have replied to the effect that the Municipal Councils regret their inability to accept the proposal for want of funds. Replies are due from the Presidents of the Municipal Councils of Dodballapur and Sagar. They have been reminded. Their views in the matter will be communicated to you when replies are received in this office.

I have the honor to be,
Sir,
Your most obedient servant,

First Assistant,
For Director-Absent from station.

cs. 23/3.

L.S. 9

4873

Edn. New 92]

Postal Address:—POST BOX No. 6.
Tel. Address:—EDUCATION, Bangalore.

EDUCATION BRANCH
23 APR. 1936

Department of Public Instruction.

Government of Mysore.

No. L.Dis. 2200-193 of 35-36.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE,

ENCL.

Bangalore, dated 22nd April *193*6.

LB 108-34-46.

22 APR 1936

4288

4388

GEN. & REV. SEC.

27 APR 1936

L.S.S. BRANCH

FROM

N. S. SUBBA RAO, ESQ., M.A., BAR.-AT-LAW,
Director of Public Instruction in Mysore,
Bangalore.

DAK BOOK BRANCH
23 APR. 1936
L.S.9

To

M.Venkatesa Iyengar, Esq., M.A.,
General Secretary to the Govt. of
His Highness the Maharaja of Mysore,
Bangalore.

SIR,

N 23/4 RM 24/4

Subject:- Appointment of an Accountant for the audit of the accounts of Municipal High Schools.

In continuation of this office letter No.A3- 2200-193 of 35-36 dated 24th March 1936 on the above subject, I have the honor to state that the Presidents of Municipal Councils of Sagar and Dodballapur have replied to the effect that the Municipal Councils regret their inability to accept the proposal to appoint an Accountant for auditing the accounts of the Municipal High Schools for want of funds.

I have the honor to be,

Sir,

Your most obedient servant,

N. S. Subba Rao

Director.

24/4

cs. 22/4

G. R. S. App. F VI—G 2]

SUBJECT .....

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16 cwd

Diary. No. of letter replied to.....

Section LB

File No. 108-34

Serial No. 17

General and Revenue Secretariat

( )

the 193 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 23/8/1936

Signed by

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette, Kannada Part?

Read— Letter No 563/LAD dated 23.5.35 from the Comptroller to Govt requesting sanction to the appointment of an Accountant for the audit of the accounts of the Dt Bd Khadi Centres and the Mk High Schools in ~~Order thereon.—No.~~ the State, the charges being met in equal proportions by the Dt Bds and Mkts concerned

2. Opinions received from the Dt Bds and the Mkts concerned and the D.P.I on the subject

3. Correspondence ensuing

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

accountant may be appointed for the purpose, the cost being met in equal proportions by the three Dt Bds and the six mlties — the proportionate cost to be borne by each, ~~according~~ being to Rs 170/- per annum.

The Concerned Dt Bds ~~mlties~~ and the mlties having been requested to furnish their opinions on the above proposal of the Comptroller, they have, with the exception of the Kolar Dt Bd, expressed inability to bear the extra charge, while the Chitaldrug Dt Bd have suggested that the accounts of their Khadi Centre (Aiyanagudi) may be permitted to be got audited by a private agency as being less costly.

The Comptroller, to whom the above ~~proposals~~ were referred

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

to entrust the work of auditing the accounts of these institutions to a private agency like the Commercial auditors, since the procedure would set up two different agencies for conducting the audit of financial transactions of institutions working under the same local body. Moreover, the modified proposals of the Comptroller afford means for a cheaper as well as a more satisfactory and uniform system of audit. In the circumstance, Govt are pleased to accept the modified proposals of the Comptroller and direct that three Khadi Centres be brought under local audit and that the arrangement be given effect to from the current yr. Provision therefor (at Rs. 25/- per annum) being

Govt L. 13/5

pending the disposal of the question of appointing auditors for the pre-audit of the accounts of the Bds the co separately of the Bds will be taken into consideration

WD 0436—GPB—10,000—17-10-33

Regarding the statement of the Minister
for Public Instruction.

D.O.No.

Letter No.[illegible] dated [illegible] from the Collector to give some information in connection with the enrolment of students of the schools of the Public Instructions Department in the [illegible] Fund Committee and miscellaneous purposes.

2. Opinions received from the Director of Public Instruction and the Director of Public Instruction on the subject.

Correspondence ending with [illegible] dated [illegible] on the question on the subject.

Order No. L 1700-10, dated 10-8-34-17

Dated, Bangalore, the 25th August 1934.

At present, there are three Municipal Boys High Schools and one Municipal High School in the City, as noted in the margin.

1. [illegible]	The accounts of the [illegible]
2. [illegible]	[illegible]
3. [illegible]	[illegible]
4. [illegible]	[illegible]
5. [illegible]	[illegible]
6. [illegible]	[illegible]

In addition there are two Municipal Schools in the suburbs and they are in charge of the Municipal Commissioners. The question has been under consideration for some time as to how the schools in the suburbs are to be managed. The existing local Fund Committee has only to cope with the [illegible] schools. The objections are, first, that a [illegible] cannot be appointed for the purpose, the cost being met in actual proportion by the three Municipalities and the City Municipality, the proportions [illegible] by each, being [illegible] and [illegible].

The Municipal Councils and the Municipal Commissioners were invited to furnish their opinions on the above proposal of the Committee on their hands, with the exception of the [illegible]

[illegible] Chairman hereof, expected shortly to hear the opinion of [illegible] while the Chairman [illegible] Local Boards have set to work [illegible] of their Local Centres [illegible] may be permitted to do [illegible] by motor-cycle, or bicycle [illegible].

[illegible] to grant the [illegible] cases referred [illegible] parts in point of the course to be [illegible] case in point with a view to [illegible] the cost. He also [illegible] be made [illegible] properly trained [illegible] of the Officers [illegible] the performance in the [illegible] for a period of six months, [illegible] a sufficient [illegible] to qualify him [illegible] to be placed [illegible] Central Office. He considered that [illegible] the Government [illegible] grant for all the [illegible] to be spread to [illegible] 20.70/- for the first and [illegible] that if the [illegible] expenditure may be borne by Government, the other half being met by the Local Authorities [illegible] the case need. The grant to be borne by Government [illegible] only until [illegible] 20.6/- for the first [illegible] 20.1/- per annum. Government are placed, to accept the [illegible] personnel of the [illegible] to select such persons [illegible] of the Committee [illegible] qualifying conditions for the [illegible] of the [illegible] Local Centres which [illegible] decided after [illegible] the Chairman [illegible] Local Authorities [illegible] that the [illegible] be given effect to [illegible] the current year, provision [illegible] 20.10/- per annum [illegible] made in the [illegible] of Officers of the [illegible] the Local Authorities [illegible].

The Council [illegible] the proposal by Government [illegible] of the whole [illegible] of Local Centres, will [illegible] be given [illegible] action.

[illegible]
on behalf of Council.

[illegible]
on behalf of Government.

[illegible]

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. L. 1700-10—L. B. 108-34-17, dated 29th August 1936.

Audit of the Accounts of the District Board Khadi Centres and Municipal High Schools in the State.

Passes orders in regard to the staff for the ——.

READ—

Letter No. 563—L. A. D., dated 23rd May 1935, from the Comptroller to Government, requesting sanction to the appointment of an Accountant for the audit of the accounts of the District Board Khadi Centres and the Municipal High Schools in the State, the charges being met in equal proportions by the District Boards and Municipalities concerned.

2. Opinions received from the District Boards and the Municipalities concerned and the Director of Public Instruction on the subject.

3. Correspondence ending with the U. O. Note No. 4—Spl., dated 1st July 1936 of the Comptroller on the subject.

ORDER No. L. 1700-10—L. B. 108-34-17, DATED BANGALORE, THE 29TH AUGUST 1936.

At present, there are three District Board Khadi Centres and six Municipal High Schools in the State, as noted in the margin. The accounts of the Khadi Centres are not subject to local audit, while those of the Municipal High Schools are subject to such audit. The Comptroller reports that the number of institutions whose accounts require to be audited is increasing and that if the accounts of these institutions are to be audited regularly, the existing local audit staff will not be able to cope with the increased work. He, therefore, suggested, at first, that a wholetime Accountant may be appointed for the purpose, the cost being met in equal proportions by the three District Boards and the six Municipalities, the proportionate cost to be borne by each being Rs. 170 per annum.

Khadi Centres.—
(1) Aimangala, Chitaldrug District
(2) Ajjampur, Kadur District.
(3) Hossur, Kolar District.

Municipal High Schools.—
(1) Chintamani.
(2) Bowringpet.
(3) Malvalli.
(4) Hole-Narsipur.
(5) Dodballapur.
(6) Sagar.

2. The District Boards and the Municipalities concerned were requested to furnish their opinions on the above proposal of the Comptroller and they have, with the exception of the Kolar District Board, expressed inability to bear the extra charge, while the Chitaldrug District Board have suggested that the accounts of their Khadi Centre (Aimangala) may be permitted to be got audited by a private agency, as being less costly.

3. The Comptroller, to whom the above opinions were referred, suggests an audit of the accounts of these institutions once in two years with a view to reduce the cost. He adds that he would depute a properly trained Accountant of his office for the work once in two years for a period of six months, appointing a substitute temporarily in his place in the Central Office. He considers that the average cost under this arrangement for all the institutions would amount to Rs. 750 for two years and proposes that half the expenditure may be borne by Government, the other half being met by the local bodies concerned. The amount to be borne by each local body would thus be Rs. 42 for two years or Rs. 21 per annum. Government are pleased to accept the modified proposals of the Comptroller and direct that, pending the disposal of the question of appointing Accountants for the pre-audit of the accounts of the District Boards which is separately under consideration, the three Khadi Centres be brought under local audit and that the arrangement be given effect to from the current year, provision therefor (at Rs. 25 per annum) being made in the budget estimates of the District Boards and the Municipalities concerned.

4. The general rule regarding the payment by Government of a moiety of the audit charges of local bodies, will apply in respect of these institutions.

M. VENKATANARANAPPA,
Secretary to Government,
Development Department.

To—The Presidents of District Boards of Kolar, Kadur and Chitaldrug Districts (through the respective Deputy Commissioners).
The Deputy Commissioners of Kolar, Mysore, Hassan, Bangalore and Shimoga Districts.
The Director of Public Instruction in Mysore.
The Director of Industries and Commerce in Mysore.
The Comptroller to Government through the Financial Secretariat.

Exd.—B. G. S.

WD 356—GPB—375—8-9-36